

## **ABSTRACT**

### **THE EFFECT OF EARNING PER SHARE AND BOOK VALUE PER SHARE ON PRICE STOCK WITH INTELLECTUAL CAPITAL DISCLOSURE AS MODERATE VARIABLE**

*(Survey of Consumer Goods Industry Companies Listed on the Indonesia Stock Exchange for the Period 2019-2022)*

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*The purpose of this study was to determine: (1) earning per share, book value per share, intellectual capital, and stock price in consumer goods industry listed on Indonesian Stock Exchange for the period 2019-2022. (2) the effect of earning per share and book value per share together on stock price of consumer goods industry listed on Indonesian Stock Exchange for the period 2019-2022. (3) the effect of earning per share and book value per share partially on stock price of consumer goods industry listed on Indonesian Stock Exchange for the period 2019-2022. (4) the effect of earning per share on stock price with intellectual capital disclosure as a moderating variabel of consumer goods industry listed on Indonesian Stock Exchange for the period 2019-2022. (5) the effect of book value per share on stock price with intellectual capital disclosure as a moderating variabel of consumer goods industry listed on Indonesian Stock Exchange for the period 2019-2022. The research method used is descriptive analysis with a quantitative approach. This study used secondary data sources and a sampling technique using the Purposive Sampling method to obtain a sample of sixteen (16) companies with a reseach period of 2019-2022. The data analysis technique used is multiple linear analysis techniques and Moderated Regression Analysis (MRA) techniques to test the moderating variable with IBM SPSS 26 software analysis tools. The result of this study showed that: (1) Earning per share, book value per share, intellectual capital disclosure, and stock price fluctuate (2) earning per share has a positive and significant effect on Stock Price and book value per share has a positive and significant effect on stock prices (3) Intellectual Capital Disclosure cannot moderate the effect of earning per share on Stock Prices. (4) Intellectual Capital Disclosure cannot moderate the effect of Book Value per Share on Stock Prices.*

*Keywords: Earning per Share, Book Value per Share, Stock Prices, and Intellectual Capital Disclosure*

## ABSTRAK

### **PENGARUH *EARNING PER SHARE* DAN *BOOK VALUE PER SHARE* TERHADAP HARGA SAHAM DENGAN *INTELLECTUAL CAPITAL DISCLOSURE* SEBAGAI VARIABEL MODERASI**

(Survei Pada Perusahaan *Consumer Goods Industry* yang Terdaftar di BEI Periode 2019-2022)

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Penelitian ini bertujuan untuk mengetahui (1) *earning per share*, *book value per share*, *intellectual capital disclosure* dan harga saham pada perusahaan *consumer goods industry* yang terdaftar di Bursa Efek Indonesia periode 2019-2022. (2) pengaruh *earning per share* dan *book value per share* terhadap harga saham secara simultan pada perusahaan sektor *consumer goods industry* yang terdaftar di Bursa Efek Indonesia periode 2019-2022. (3) pengaruh *earning per share* dan *book value per share* terhadap harga saham secara parsial pada perusahaan sektor *consumer goods industry* yang terdaftar di Bursa Efek Indonesia periode 2019-2022. (4) pengaruh *earning per share* terhadap harga saham yang dimoderasi oleh *intellectual capital disclosure* pada perusahaan sektor *consumer goods industry* yang terdaftar di Bursa Efek Indonesia periode 2019-2022. (5) pengaruh *book value per share* terhadap harga saham yang dimoderasi oleh *intellectual capital disclosure* yang terdaftar di Bursa Efek Indonesia periode 2019-2022. Metode penelitian yang digunakan adalah analisis deskriptif dengan pendekatan kuantitatif. Penelitian ini menggunakan sumber data sekunder dan teknik penarikan sampel dengan metode *purposive sampling* sehingga diperoleh sample sebanyak enam belas (16) perusahaan dengan periode penelitian 2019-2022. Teknik analisis data yang digunakan adalah teknis analisis linear berganda dan teknik *Moderate Regression Analysis* (MRA) untuk menguji variabel moderasi dengan alat analisis *software* SPSS IBM 26. Hasil penelitian ini menunjukkan bahwa: (1) *earning per share*, *book value per share*, *intellectual capital disclosure* dan harga saham pada perusahaan sektor *consumer goods industry* mengalami fluktuasi. (2) *earning per share* berpengaruh positif dan signifikan terhadap harga saham dan *book value per share* berpengaruh positif dan signifikan terhadap harga saham. (3) *earning per share* dan *book value per share* secara bersama-sama berpengaruh positif dan signifikan terhadap harga saham. (4) *intellectual capital disclosure* tidak mampu memoderasi pengaruh *earning per share* terhadap harga saham. (5) *intellectual capital disclosure* tidak mampu memoderasi pengaruh *book value per share* terhadap harga saham.

Kata kunci: *Earning Per Share*, *Book Value Per Share*, Harga Saham, dan *Intellectual Capital Disclosure*